

**Harrison County, Indiana**  
**2007 Pay 2008 Budget Order**

An analysis of the data with the 2007 Pay 2008 Budget Order for Harrison County shows that the budgets, levies and tax rates to be approved are in compliance with Indiana statutes.

Harrison County has three cross-county units, and is the minor county for each. Milltown Civil Town, Crawford Community Schools, and Whiskey Fire Protection District all originate in Crawford County.

Harrison County has no conservancy districts.

**Changes in Local Tax Levies**

Tax levy increases are made up of routine increases in controlled levies, increases in tax rate controlled levies and debt service levies. Controlled levies increase based on an annual growth factor or excess levy appeals. Tax rate controlled levies increase based on increases in assessed value applied to a specific tax rate (tax rates are adjusted downward to eliminate the effect of reassessment or trending).

The total net increase in tax levy for Pay 2008 on a county-wide basis was \$12,359 or 0.04%. Following are the levy changes that were greater than \$1 million or a 10% change over the previous year levy. The largest total dollar increase in levy was due to the Lanesville School Corporation (\$414,328).

Harrison County

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$2,278,002	\$2,264,118	-\$13,884	-0.61%
Health	359,967	419,351	59,384	16.50%
Children's Psychiatric Res Treatment	119,989	118,471	-1,518	-1.27%

Harrison County Welfare

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Welfare - Family and Children	\$1,828,490	\$1,848,528	\$20,038	1.10%

Total County levy increased by \$164,046 or 2.34%.

Franklin Township

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Township Assistance	\$576	\$4,930	\$4,354	755.90%

Total Township levy increased \$7,301 or 16.35%. Township received an Emergency Assistance appeal in the amount of \$4,000 for 2008.

### Webster Township

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Township Assistance	\$-0-	\$10,300	\$10,300	-%

Total Township levy increase of \$11,424 or 122.76%. Township received an Emergency Assistance appeal in the amount of \$10,572 for 2008.

### Lanesville School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$917,138	\$1,040,885	\$123,747	13.49%
Debt Service	347,529	532,008	184,479	53.08%
Bus Replacement	21,901	125,134	103,233	471.36%

Total School levy increase of \$414,328 or 20.92%. Bus Replacement levy used to neutralize pension debt in 2007, but restored in 2008.

### South Harrison School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
School Pension	\$874,384	\$1,259,650	\$385,266	44.06%
Capital Projects	2,017,639	790,694	-1,226,945	-60.81%
Bus Replacement	221,096	130,595	-90,501	-40.93%

Total School levy decrease of \$619,549 or 4.63%.

No units in the County exceeded the working maximum levy. All units in the County levied up to or near their working maximum levy.

No units in the County exceeded the normal statutory growth rate for controlled fund levies.

### **Changes in Real Property Gross Assessed Values**

Real Property Gross Assessed Values increases by property class are as follows.

<u>Class</u>	<u>% Increase</u>
DATA NOT AVAILABLE	

Changes in the proportion of Gross Assessed Value by Class can create a burden shift from one class to another. The proportion (mix) of values of real property by class (this can represent the relative tax burden by class, except that it does not include the impact of deductions or credits).

<u>Class</u>	<u>2007 Ratio</u>	<u>2008 Ratio</u>
DATA NOT AVAILABLE		

## Change in Net Tax Rates

Changes in net tax rate by district were as follows.

<u>District</u>	<u>Change in NAV</u>	<u>Change in Levy</u>	<u>Change in Gross Tax Rate</u>	<u>Change in Business Personal Property Net Tax Rate</u>	<u>Change in Real Estate and Other Personal Property Net Tax Rate</u>	<u>Change in Homestead Net Tax Rate</u>
BLUE RIVER TOWNSHIP	3.43%	0.11%	-3.21%	-3.16%	-3.72%	-18.30%
MILLTOWN TOWN-BLUE RIVER TOWNS	-2.46%	-4.76%	-2.35%	-1.64%	0.27%	-13.91%
BOONE TOWNSHIP	1.90%	-6.23%	-7.98%	-6.84%	-6.04%	-19.05%
LACONIA TOWN	-1.20%	-10.07%	-8.97%	-8.11%	-7.15%	-20.47%
FRANKLIN TOWNSHIP	0.61%	15.39%	14.68%	16.63%	18.62%	6.23%
LANESVILLE TOWN	-14.87%	-1.77%	15.39%	17.33%	19.47%	5.67%
HARRISON TWP	2.14%	-6.49%	-8.45%	-7.36%	-6.61%	-18.86%
CORYDON TOWN	7.24%	-0.80%	-7.50%	-6.50%	-5.26%	-20.73%
HETH TOWNSHIP	5.79%	-2.90%	-8.22%	-7.13%	-6.31%	-19.13%
MAUCKPORT TOWN	-4.26%	-10.35%	-6.35%	-5.01%	-4.12%	-18.28%
JACKSON TOWNSHIP	5.31%	1.94%	-3.19%	-3.14%	-3.73%	-18.29%
CRANDALL TOWN	13.67%	9.33%	-3.82%	-3.89%	-4.17%	-19.63%
MORGAN TOWNSHIP	4.94%	1.97%	-2.83%	-2.71%	-3.19%	-18.08%
PALMYRA TOWN	-5.55%	-7.33%	-1.89%	-1.61%	-1.96%	-17.87%
POSEY TOWNSHIP	18.19%	8.12%	-8.53%	-7.44%	-6.69%	-19.10%
ELIZABETH TOWN	8.01%	-1.14%	-8.47%	-7.44%	-6.56%	-19.71%
SPENCER TOWNSHIP	-1.66%	-4.65%	-3.04%	-2.96%	-3.53%	-18.27%
MILLTOWN TOWN-SPENCER TOWNSHIP	0.00%	-2.31%	-2.31%	-2.31%	0.32%	-13.91%
TAYLOR TOWNSHIP	0.48%	-7.55%	-8.00%	-6.86%	-6.13%	-17.84%
WASHINGTON TOWNSHIP	-1.94%	-9.53%	-7.75%	-6.58%	-5.75%	-18.92%
NEW AMSTERDAM TOWN	-5.90%	-13.19%	-7.75%	-6.57%	-5.76%	-18.92%
WEBSTER TOWNSHIP	2.79%	-4.51%	-7.10%	-5.76%	-4.81%	-17.93%
NEW MIDDLETOWN TOWN	10.52%	2.67%	-7.10%	-5.76%	-4.81%	-17.93%
MILLTOWN TOWN-SPENCER TOWNSHIP	-0.41%	-4.37%	-3.98%	-3.96%	-3.38%	-20.37%
Average	5.00%	0.04%	-4.17%	-3.34%	-2.53%	-16.54%

Downward pressure on tax rates came from increases in Assessed Value due to trending and the increased Homestead Credit rate. Upward pressure on tax rates came from increases in tax levies, especially debt levies that don't benefit from PTRC.

The estimated reduction in net homestead tax bills for Harrison County is 42.24%.

## Assessment Status

The DLGF has prepared an analysis of assessed valuation change by property class based on a review of parcel data. The results of this analysis are summarized in the table below:

Property Class	Percent of Parcels with Identified Assessed Valuation Change					
	<u>Decrease</u>	<u>No Change</u>	<u>0 – 10% Increase</u>	<u>10 – 30% Increase</u>	<u>30 – 100% Increase</u>	<u>More Than Doubled</u>
Commercial	33.0%	0.8%	11.9%	11.2%	20.6%	22.4%
Industrial	16.4%	19.7%	13.1%	14.8%	13.1%	23.0%
Residential	40.6%	1.8%	28.8%	11.9%	9.8%	7.1%
Overall	34.5%	2.1%	25.1%	21.1%	11.4%	5.8%